

**TEST PACKAGE BULLETIN #4**  
**12/8/2009**

**CORRECTION NOTICE**

Please note that the test package narrative and the sample forms for Electronic Filing of Individual Income Tax Returns, Tax Year 2009, have been changed to reflect the following corrections:

**Nebraska Test #5**

On a return filed Married Filing Jointly a Joint Return Test must be met in order for a spouse to be claimed as a dependent on another return. Part of this test requires that the claimed spouse must be able to file Married Filing Separately with no taxable income. As a result, Wharf E Five must have \$5,700 or less earned income to qualify.

Please change the information on Form W-2 #1 as follows:

- a. Employee's social security number: **400-00-6205**
- e. Employee's name (first, m.i., last): **TEST E FIVE**

Please change the information on Form W-2 #2 as follows:

- a. Employee's social security number: **400-00-6251**
- e. Employee's name (first, m.i., last): **WHARF E FIVE**

These changes do not affect the calculations of the Form 1040, Federal Income Tax Return, or the Form 1040N, Nebraska Individual Income Tax Return.